SUBJECT.—Instructions regarding the serial numbering of vouchers in Treasuries.

COMPTROLLER'S OFFICE, BANGALORE.

Circular No. 158—*T A D B, dated* 24*th July* 1929.

To—All Treasury Officers.

According to the instructions contained in this office letter No. 355—T A D B, dated 1st September 1926, regarding the serial numbering of all vouchers sent by the treasury with each list of payments, every voucher should bear two voucher numbers (one to be given by the paying treasury and the other representing District Serial number to be given by the District Treasury). A District Serial numbering is necessary as the unit of accounts is the District and distinguishing numbers for the identification of each voucher are necessary.

2. It has come to the notice of this office that in some cases the numbering of vouchers is not properly done both by the paying treasury and the District Treasury. Sometimes the paying treasury notes its voucher numbers in the space allotted for the District Serial number and the District Serial number is given in some other space. In such cases, the Audit Office feels it difficult to easily find out the District Serial number. The numbering of all vouchers anew at the District Treasury involves extra work, which if it is possible to do so, has to be avoided. All the District Treasury Officers are also of this opinion and are agreeable to the suggestion of providing for distinctive numbering in Taluks and doing away with renumbering in Districts.

3. The followlng procedure is accordingly laid down for adoption from 1st September 1929, in accordance with the suggestion given by almost all the District Treasuries.—

(1) The vouchers of the District Treasury proper will be numbered serially as at present. But the Taluk Treasury Vouchers will in addition to the serial numbers beginning from units have a distinguishing letter of the alphabet inserted before the voucher number to indicate the particular Taluk as detailed in the annexed list. This indicative letter will be entered in all Records and Accounts in which voucher numbers are to be entered. Thus if 'C' is the number given to Arkalgud Taluk Treasury in Hassan District, its vouchers will, bear Nos. 'C. 1.' 'C. 2.' and 'C. 3.' and so on in all Records and Accounts while the Nos. 1 2 and 3 without any distinctive letters prefixed will relate to the District Treasury.

(2) This numbering will apply to all vouchers, whether charged in the lists of payments or other schedules, there being separate monthly serial numbers for each prescribed subsidiary register.

(3) In the abstract of payments of the whole District in respect of each Subsidiary Register prepared by the District Treasury, the total number of vouchers for the district will be worked out as shown below :—

Total number of vouchers	Numbers		Names of Treasuries	Amount
	From	To		
100 ...	1	100	District Treasury	
99 ...	A1	A99	Taluk Treasury A	
82 ...	B1	B82	Do B and so on	
Total ...	...	...		

(4) The treasuries should always bear in mind the special distinguishing Alphabetical letter assigned to them and see that no omissions or mistakes are allowed to occur.

(5) The District Treasury while working out the total for the district, should post the transactions of several treasuries in the order in which they appear in the enclosed list.

(6) Though the renumbering of vouchers by the District Treasury is discontinued, the check of the Subsidiary Registers of Taluk Treasuries by the District Treasury prescribed in Article 367 M. C. A. C. Volume II should be continued to be exercised and it should be seen that no chellan or voucher is missing and that the classification is correctly made.

S. SHAMANNA,
Comptroller.